



Dave Yost • Auditor of State



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Village of Melrose
Paulding County
P.O. Box 101
705 State Street
Melrose, Ohio 45861-0101

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Village of Melrose, Paulding County, Ohio (the Village) for the years ended December 31, 2015 and 2014.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Village's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Village's financial statements, transactions or balances for the years ended December 31, 2015 and 2014.

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

1. We noted a 2015 local government receipt in total of \$2,204 was posted to the Street Construction Maintenance and Repair Fund and the State Highway Fund, in the amounts of \$2,039 and \$165, respectively. This receipt should have been posted entirely to the General Fund.
2. Council member, Ed Thrasher, received \$32.50 for each time he mowed Village property for a total of \$487.50 in 2015 and \$455 in 2014. These payments were in addition to his regular compensation for being on Village Council. Council Members should not receive payments in addition to their regular Council compensation unless it is for reimbursement of expenses that have been approved by Council. Village Council can reimburse Ed Thrasher for the actual cost of fuel he uses while mowing Village property if the fuel purchases are documented with receipts which are approved by Council and maintained on file.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

March 16, 2016

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VILLAGE OF MELROSE

PAULDING COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
APRIL 19, 2016